

FILED
IN CLERKS OFFICE
U.S. DISTRICT COURT N.Y.

DOCKET & FILE

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

★ SEP 28 2007 ★
P.M. _____
TIME A.M. _____

UNITED STATES OF AMERICA,

Plaintiff,

MEMORANDUM & ORDER

-against-

06-CV-5317 (SLT)(RER)

GARRY P. WEBB a/k/a GARRY P. WEBB-BEY,

Defendant.

-----X
TOWNES, United States District Judge:

The United States of America filed this action seeking injunctive relief under the Internal Revenue Code, 26 U.S.C. §§ 7402(a), 7407, and 7408. On October 5, 2006, the Government served the summons and complaint on defendant Garry Webb a/k/a Garry Webb-Bey. The Clerk of Court entered a Notation of Default on October 30, 2006 pursuant to Fed. R. Civ. P. 55(a). Thereafter, this Court granted the Government's unopposed motion for a preliminary injunction. The Preliminary Injunction ordered by this Court enjoined Mr. Webb from acting as an income tax return preparer and from engaging in any activity subject to penalty under 26 U.S.C. §§ 6694, 6695 or 6701. The injunction also prohibited Mr. Webb from preparing, filing, or assisting in the preparing and filing of federal income tax returns, amended returns, or other related forms and documents on behalf of any person other than himself. In addition, the Preliminary Injunction required Mr. Webb to mail or otherwise deliver a copy of this Court's Memorandum and Order, dated February 1, 2007, and the Preliminary Injunction issued to his past and current customers on or before February 9, 2007; to explain to these customers that he is prohibited from acting as an income tax return preparer; to inform customers for whom he has filed returns in the past that they should consult another income tax return preparer with respect to the advisability of filing

amended returns; and to certify on or before February 16, 2007, that he had fully complied with this Order. Mr. Webb failed to comply with these mandates.

The Government now moves for a default judgment. Mr. Webb has not responded to this motion but requests that the entry of default by the Clerk of Court be vacated. The motion was referred to United States Magistrate Judge Ramon E. Reyes, Jr., for a Report and Recommendation.

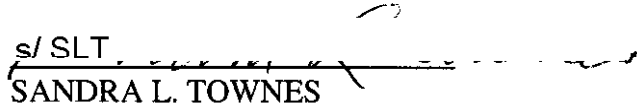
The Court has received the Report and Recommendation dated September 5, 2007 from Judge Reyes. No objections have been filed. Accordingly, the court has reviewed the Report and Recommendation for clear error on the face of the record. *See* Advisory Comm. Notes to Fed. R. Civ. P. 72(b); *accord Edwards v. Town of Huntington*, No. 05 Civ. 339 (NGG) (AKT), 2007 U.S. Dist. LEXIS 50074, at *6 (E.D.N.Y. July 11, 2007); *McKoy v. Henderson*, No. 05 Civ. 1535 (DAB), 2007 U.S. Dist. LEXIS 15673, at *1 (S.D.N.Y. March 5, 2007). Having reviewed the record, I find no clear error. I hereby adopt the Report and Recommendation, in its entirety, as the opinion of the Court pursuant to 28 U.S.C. § 636(b)(1).

CONCLUSION

The Government's motion for a default judgment is granted and the Preliminary Injunction is converted into a Permanent Injunction, which is filed herewith. Mr. Webb's request that default judgment be vacated is denied.

SO ORDERED.

Dated: Brooklyn, New York
September 28, 2007


s/ SLT
SANDRA L. TOWNES
United States District Judge

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK
BROOKLYN, NEW YORK 11201

CHAMBERS OF
SANDRA L. TOWNES
DISTRICT JUDGE

OFFICIAL BUSINESS

Mr. Garry P. Webb
300 Bainbridge Street - # 6A
Brooklyn, NY 11233

DOCKET CLERK:

I mailed a copy of the attached
Memorandum and Order to the
unrepresented defendant this date.

F. ALAN PASTORE
Secretary
Judge Sandra L. Townes

Dated: OCT - 2 2007